IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE V.GIRI

MONDAY, THE 24TH DECEMBER 2007 / 3RD POUSHA 1929

WP(C).No. 38187 of 2007(U)

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PETITIONER:

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RAM MANOJ,
PROPRIETOR,
M/S.A.M.BODY BUILDERS,
BHARANIKAVU, SASTHAMKOTTA, KOLLAM DIST.

BY ADV. SRI.C.K.THANU PILLAI

RESPONDENTS:

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1. THE SALES TAX OFFICER,
WORKS CONTRACT & LUXURY TAX,
KOLLAM.

2. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY,
KUNNATHUR, KOLLAM DIST.

3. THE DEPUTY COMMISSIONER(APPEAL)
COMMERCIAL TAXES, KOLLAM.

BY GOVT.PLEADER SHRI K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

V.GIRI,J.

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W.P.(C)No.38187 OF 2007-R

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DATED THIS THE 24TH DAY OF DECEMBER, 2007

**J U D G M E N T**

Petitioner-assessee carries on the business in bus body building. Exhibits P1 and P2 orders of assessment were passed in relation to the assessment years 2002-03 and 2003-04. Petitioner has preferred Exhibits P3 and P5 appeals against Exhibits P1 and P2 orders of assessment. Exhibits P4 and P6 applications for stay have been filed in Exhibits P3 and P5 appeals respectively. In the meanwhile, steps under the Revenue Recovery Act have been taken as evidenced by Exhibit P7. Petitioner approaches this court aggrieved by Exhibit P7.

2. Having heard the learned counsel for the petitioner and the learned Government Pleader, writ petition is disposed of directing the third respondent to consider and pass appropriate orders on Exhibits P4 and P6 applications for stay within a period of one month from today, in accordance with law. Enforcement of Exhibit P7 revenue recovery notice shall be kept in abeyance for a period of six weeks from today. Further enforcement of the

same shall be subject to the orders to be passed by the third respondent on Exhibits P4 and P6. Petitioner shall produce a copy of this judgment before the third respondent.

V.GIRI, JUDGE.

dsn